

Developmental Disabilities Residential Study: January 2006 Report

RESIDENTIAL HABILITATION CENTERS (RHCs) FISCAL YEAR 2004

COST DETAILS AND FEDERAL REIMBURSEMENT

	Fircrest ICF/MR	Fircrest N/F	Rainier ICF/MR	Lakeland ICF/MR	Lakeland N/F	Yakima N/F	Morgan ICF/MR	Total	Avg Cost Per Res. Day
Resident Days	50,327	38,339	140,042	69,378	21,359	38,740	19,487	377,672	
1 Resident Count	138	105	383	190	58	106	53	1,033	
2 Operating Costs (detail next page)	\$22,886,475	\$14,488,211	\$50,903,772	\$26,802,571	\$6,972,539	\$15,248,821	\$7,086,887	\$144,389,276	\$382.31
3 IMR Tax	\$1,577,624	\$0	\$3,708,268	\$1,798,141	\$0	\$0	\$508,998	\$7,593,031	\$20.10
4 Total Operating Costs	\$24,464,099	\$14,488,211	\$54,612,040	\$28,600,712	\$6,972,539	\$15,248,821	\$7,595,885	\$151,982,307	\$402.42
5 RHC Dept. Indirect Costs	\$1,136,255	\$857,174	\$2,825,869	\$1,383,202	\$420,661	\$807,957	\$386,381	\$7,817,499	\$20.70
6 RHC Accrued Vacation Liability	(\$81,564)	(\$61,531)	\$44,185	(\$31,578)	(\$9,604)	\$7,366	\$7,711	(\$125,015)	(\$0.33)
7 RHC Equipment Depreciation	\$26,612	\$20,075	\$146,144	\$17,422	\$5,298	\$31,679	\$17,936	\$265,166	\$0.70
8 RHC Building Depreciation	\$651,243	\$491,289	\$1,811,770	\$1,090,283	\$358,360	\$668,543	\$409,131	\$5,480,619	\$14.51
9 RHC Non-Capitalized Bldg Exp	\$5,912	\$4,460	\$43,848	\$7,671	\$2,522	\$2,150	\$6,729	\$73,292	\$0.19
10 RHC Bond Interest for Bldg/Imp	\$311,011	\$234,622	\$545,898	\$323,479	\$99,898	\$220,246	\$205,250	\$1,940,404	\$5.14
11 Total Other RHC Costs	\$2,049,469	\$1,546,089	\$5,417,714	\$2,790,479	\$877,135	\$1,737,941	\$1,033,138	\$15,451,965	\$40.91
12 Less Unallowable Costs	(\$434,308)	(\$334,360)	(\$309,963)	(\$188,188)	(\$30,858)	(\$146,469)	(\$19,341)	(\$1,463,487)	(\$3.88)
13 Total Reimbursable Costs	\$26,079,260	\$15,699,940	\$59,719,791	\$31,203,003	\$7,818,816	\$16,840,293	\$8,609,682	\$165,970,785	\$439.46
14 Cost Per Resident Day	\$518.20	\$409.50	\$426.44	\$449.75	\$366.07	\$434.70	\$441.82	\$439.46	
15 Less Resident Participation	(\$902,054)	(\$590,567)	(\$2,978,249)	(\$1,318,988)	(\$314,101)	(\$548,685)	(\$138,900)	(\$6,791,544)	(\$17.98)
Net Fed. Claim. Amount (Item 13 less Item 15)	\$25,177,206	\$15,109,373	\$56,741,542	\$29,884,015	\$7,504,715	\$16,291,608	\$8,470,782	\$159,179,241	
16a Item 14 Less Item 15	\$500.27	\$394.10	\$405.18	\$430.74	\$351.36	\$420.54	\$434.69	\$421.47	\$421.47
17 Federal Reimb. - Total	\$13,213,748	\$7,928,118	\$29,824,177	\$15,725,486	\$3,942,040	\$8,535,919	\$4,454,872	\$83,624,360	
18 Federal Reimb. - DDD Program	\$12,490,956	\$7,494,450	\$28,192,795	\$14,865,302	\$3,726,410	\$8,069,004	\$4,211,191	\$79,050,108	
Item 16a Less IMR Tax	\$468.92	\$394.10	\$378.70	\$404.82	\$351.36	\$420.54	\$408.57	\$401.37	\$401.37

Notes: Item # 1 - Resident Count is the average annual client count determined by dividing the total actual resident days by 366 days. (FY 04 was a Leap Year.)

Item # 3 - The IMR Tax is a tax on ICF/MR services at a rate of 6% of the disbursements for operating costs, other RHC costs and the IMR tax itself.

Item # 4 - Total Operating Costs are the disbursements plus liquidations. These are the expenditures appropriated within the DDD program.

Item # 11 - Total Other RHC Costs include expenditures appropriated within other DSHS programs: Indirect Costs in Programs 110 and 145 and Building and Bond Costs in Capital Programs (Program 900). Current year equipment and lease purchase principal costs that are included on line 4 are removed on line 12 as unallowable costs. Equipment depreciation cost is included on line 7.

Item # 12 - Unallowable Costs are costs that are unallowable for federal reimbursement purposes such as lease purchase principal, coffee shops, barber and beauty and chaplain. Also included are building depreciation and bond interest allocated to unallowable/ non-programmatic activities. Current year building and equipment costs are also included here. Equipment and building depreciation costs are included on lines 7 and 8 above.

Item # 14 - Cost Per Resident Day is determined by dividing the Total Reimbursable Costs by the total actual resident days.

Item # 15 - Resident Participation is the SSA income of residents, as the disabled children of parents or relatives that did work and pay SSA taxes. These funds must be used to contribute to the residents' cost of care before computing the federal share.

Item # 17 - The Federal Financial Participation (FFP) Rate is 53.32% from July 1 thru Sept. 30, 2003 and 52.95% from Oct. 1, 2003 thru June. 30, 2004.

The Federal Reimbursement total includes both the regular monthly claims and the year end cost settlement. The Federal Reimbursement does not include outside hospital and outside physician services and some prescribed medical supplies which are paid through Medical Assistance Administration.

Item # 18 - The Federal Reimbursement credited to the DDD program is 94.53 percent of the total. The remainder is under programs 110, 145 and 850.